



STATE BOARD OF EQUALIZATION

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January 18, 1995

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No. 95/01

TO COUNTY ASSESSORS:

LISTING OF LETTERS TO COUNTY ASSESSORS

To assist you in keeping up to date on information sent out by the Assessment Standards Division, we are enclosing two listings of letters sent by us to county assessors. The first list, containing letters issued during 1994, is arranged numerically and indicates the date and subject of the letter. The second listing is a cumulative index; it is arranged by topic and indicates the letter number.

In order to keep the index as uncluttered as possible, letters that are purely housekeeping in nature, meeting announcements, transmittal letters, etc., are not included in the second listing.

We hope this information will be useful to you.

Sincerely,

John W. Hagerty
Deputy Director
Property Taxes Department

JWH/grs

Enclosure

1994 LETTERS TO ASSESSORS

NUMBER	DATE	SUBJECT
94/01	January 20	Listing of Letters to County Assessors
94/02	January 12	Property Taxes Legislation Enacted in 1993
94/03	January 12	Checklist for the Submittal for Approval of Assessment Roll, Alphabetical Index, Value Notification, and Notice of Supplemental Assessments Forms to the State Board of Equalization
94/04	January 19	<i>Service America Corp. v. County of San Diego</i> (15 Cal.App.4th 1232)
94/05	January 20	1994 Property Tax Calendar
94/06	January 21	Notice of Proposed Escaped Assessment
94/07	January 21	Freeport-McMoran and Property Tax Rule 8
94/08	January 25	Santa Barbara County Clerk-Recorder-Assessor
94/09	February 7	Public disclosure, Sample/Survey Program, Attorney General Opinion 93-201
94/10	February 14	Change in Ownership: Lease-Purchase Agreement (<i>Mayhew Tech Center, Phase II v. County of Sacramento</i> (1992) 4 Cal.App.4th 497)
94/11	February 3	Assessors' Handbook Section 222, <i>Standard Form List</i>
94/12	February 4	Budgets, Workloads, and Assessment Appeals Activities Report 1992-93
94/13	February 15	Final CCPI Announced for 1994-95
94/14	February 24	Assessment of Relocated Improvements
94/15	March 2	Homeowners' Exemption--Use of Social Security Numbers
94/16	February 28	Taxable Publicly Owned Lands
94/17	March 2	Update for Assessors' Handbook Section 581, <i>Equipment Index Factors</i>
94/18	March 2	Assessors' Handbook Section 533.80 Update
94/19	March 1	Representative Periods for the 1994 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators
94/20	March 22	Assessors' Handbook Section 532
94/21	March 30	Change in Filing Requirements for Section 63.1 Exclusion (Parent-Child Transfer Exclusion)
94/22	April 6	Information Directories
94/23	April 7	Disclosure of Information and Furnishing of Documents to Office of Real Estate Appraisers
94/24	April 4	Update of Valuation Tables Provided in LTA's 90/35 & 90/36
94/25	April 20	County Assessors' List
94/26	May 5	Listing of Companies Entering into Contract with the California Pollution Control Financing Authority

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94/27	May 5	Appeal Rights of the FDIC
94/28	May 10	Disabled Veterans' Exemption - Died While on Active Duty in Military Service
94/29	May 5	1993-94 Salary Survey
94/30	May 18	Supplemental Assessments - Late-Filed Exemption Claims
94/31	May 13	Assessors' Handbook Section 587, <i>Aircraft Valuation Data</i>
94/32	June 2	Enrollment of an Assessment
94/33	May 27	Butte County Assessment Practices Survey
94/34	June 2	Calaveras County Assessment Practices Survey
94/35	June 7	Ventura County Assessment Practices Survey
94/36	June 9	San Benito County Assessment Practices Survey
94/37	June 15	Sacramento County Assessment Practices Survey
94/38	June 17	Property Tax Rule 172, Execution of Property Statements and Mineral Production Reports
94/39	June 22	Assessors' Handbook Section 531, <i>Residential Building Costs</i>
94/40	July 12	Tehama County Assessment Practices Survey
94/41	July 20	Recent Appellate Cases
94/42	July 27	Santa Barbara County Assessment Practices Survey
94/43	August 9	Welfare Exemption--Income Levels for 1) - Homes for the Elderly/Handicapped and 2) - Lower-Income Housing
94/44	August 17	Assessment Status of Tractors and Other Mobile Property Used at a Residence
94/45	August 19	1995 Property Statement Forms
94/46	August 17	Correction to LTA 94/32 - Escape Assessments
94/47	August 19	Proposition 177; Disabled Persons' Access New Construction Exclusion
94/48	August 22	Exemption of Leased Property Used Exclusively for Low Income Housing: Household Income Limits for 1994
94/49	August 23	Proposition 171: Disaster Relief, Intercounty Transfers of Base Year Values
94/50	August 23	Form AH 305, Application for Changed Assessment
94/51	August 30	Specifications and Procedures for Approval of Property Statement, Production Report, and In-Lieu Tax Forms
94/52	September 7	1995 Exemptions Forms
94/53	August 31	Historical Properties Assessed under Sections 439, 439.1, 439.2, 439.3, and 439.4 of the Revenue and Taxation Code Interest Component - 1995 Lien Date
94/54	August 31	Open-Space Land Assessed Under Sections 423, 423.5, and 426 of the Revenue and Taxation Code Interest Component - 1995 Lien Date
94/55	September 7	Shasta County Assessor

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94/56	September 22	Revised Forms: Base-Year Value Transfers for Claimants Over Age 55, Disabled Accessibility and Seismic Safety Exclusions from Assessment, Change of Ownership, and Preliminary Change of Ownership Reports
94/57	October 7	Proposition 90 Ordinances
94/58	October 17	Notice of Proposed Regulatory Action by the State Board of Equalization, Regulation 473, Geothermal Properties
94/59	October 20	Proposition 58 Issues
94/60	October 25	Summons to a Meeting at Concord
94/61	November 8	Property Taxes Legislation Enacted in 1994
94/62	November 8	Exemption Workshops
94/63	November 16	Revised Forms AH 261 & AH 261G: Veterans' & Disabled Veterans' Exemptions
94/64	November 17	Specifications and Procedures for Approval of 1995 Exemption Claim Forms and Checklist
94/65	November 22	SB 1431, Changes to Timber Yield Tax Law (Chapter 1222, Statutes of 1994)
94/66	November 30	Publishing Sample Results
94/67	November 30	Preliminary CCPI for 1995-96
94/68	December 1	Adjustment of 1995 Timber Yield Tax Rate
94/69	December 5	Amador County Assessment Practices Survey
94/70	December 21	Timber Yield Tax Rate
94/71	December 21	Value of Timberland
94/72	December 21	Access to Assessors' Records by Taxing Agencies Within the County
94/73	December 22	Checklist for the Submittal for Approval of Assessment Roll, Alphabetical Index, Value Notification, and Notice of Supplemental Assessment Forms to SBE
94/74	December 27	Assessors' Handbook Section 222, <i>Standard Form List</i>
94/75	December 22	San Mateo County Assessment Practices Survey
94/76	December 28	Exemption of Hand Tools Owned by an Employee and Used on Job

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